

EXHIBIT B

Stelk Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Lordstown Motors Corp., et al.,¹

Debtors.

Chapter 11

Case No. 23-10831 (MFW)

(Jointly Administered)

**DECLARATION OF SCOTT STELK IN SUPPORT OF
THE DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(A) AUTHORIZING THE RETENTION AND EMPLOYMENT OF KPMG LLP
TO PROVIDE AUDIT SERVICES TO THE DEBTORS
EFFECTIVE AS OF THE PETITION DATE AND (B) GRANTING OTHER
RELATED RELIEF**

I, Scott Stelk, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a Delaware limited liability partnership (“**KPMG**”). I submit this declaration on behalf of KPMG in support of the application (the “**Application**”)² of the above-captioned debtors and debtors-in-possession (the “**Debtors**”), for entry of an order, pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rules 2014-1, 2016-1 and, 2016-2(h) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), authorizing the Debtors to retain and employ KPMG to provide audit services to the Debtors effective as of the Petition Date. I am authorized to make this

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are: Lordstown Motors Corp. (3239); Lordstown EV Corporation (2250); and Lordstown EV Sales LLC (9101). The Debtors’ service address is 27000 Hills Tech Ct., Farmington Hills, MI 48331.

² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

declaration on behalf of KPMG, and I make this declaration based on my own knowledge, review of KPMG business records, and discussions with other professionals at KPMG.

KPMG's Qualifications

2. KPMG is a professional firm providing audit, tax and advisory services. The Debtors have selected KPMG to provide audit services because of the firm's diverse experience and extensive knowledge in the fields of accounting, taxation, and operational controls for large, sophisticated companies both in chapter 11 as well as outside of chapter 11. The Debtors have employed KPMG since 2020. KPMG is qualified to continue to provide such services to the Debtors. As such, retaining KPMG is an efficient and cost-effective manner in which the Debtors may obtain the requisite services.

Services to be Rendered

3. Subject to approval of the Application, pursuant to an engagement letter dated May 3, 2023 (the "**Engagement Letter**") and related amendment to the Engagement Letter dated July, 17, 2023 (the "**Amendment**") between KPMG and one or more of the Debtors, collectively (the "**Agreements**"), which are attached to the Application as **Exhibit C**, KPMG will provide (but is not limited to) the following services:³

Audit Services⁴

- (a) Audit of consolidated balance sheets of Lordstown Motors Corp. as of December 31, 2023 and 2022, the related consolidated statements of operations, stockholders' equity and cash flows for each of the years in the three-year period ended December 31, 2023 and the related notes to the

³ If there is any inconsistency between the description of the services in the applicable Agreements and in this Declaration, the description in the applicable Agreement shall control.

⁴ As more fully detailed in the Engagement Letter, KPMG will also provide additional non-audit services at no charge to the Debtors.

financial statements and quarterly reviews for the quarters ended June 30, and September 30, 2023.⁵

4. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding audit services as may be necessary, desirable or requested from time to time by the Debtors. Should KPMG and the Debtors enter into any additional engagement letters and/or statement(s) of work regarding additional services to be provided to the Debtors during these Chapter 11 Cases, KPMG and the Debtors will follow the procedure for authorization to provide such additional services as set forth in the Court's order approving the Application.

5. Subject to this Court's approval of the Application, KPMG is willing to provide services to the Debtors and to perform the services described above. KPMG understands that the Debtors have sought to retain Deloitte and E&Y as ordinary course professionals. KPMG does not believe that the services for which it will be employed are duplicative to the services provided by Deloitte or E&Y. In particular, it understands that Deloitte is sought to be employed to provide loan staffing services as an ordinary course professional, and E&Y is sought to be employed to provide tax support to the Debtors, including matters relating to VAT claims, certain foreign tax issues and other tax analysis as an ordinary course professional. By contrast, KPMG will provide yearly and quarterly audit services to the Debtors.

Professional Compensation

6. Subject to Court approval, and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and such other procedures as may be fixed by order of the Court, the Debtors will compensate KPMG in accordance with the

⁵ As more fully detailed in the Amendment, KPMG completed procedures and billed the fees related to quarterly review for the quarter ended March 31, 2023 prior to the date of the Amendment.

terms and conditions of the Agreements, which, in relevant part, provide for the following compensation structure.

7. KPMG's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate, and the Debtors have agreed to compensate KPMG at such rate, as follows:

Level of Audit Professional	Rate	Level of Specialist	Rate
Partner	\$ 500	National Office	\$ 765
Managing Director	\$ 450	Accounting Advisory Partner/Managing Director	\$ 500
Director/Senior Manager	\$ 400	Accounting Advisory Director	\$ 470
Manager	\$ 350	Tax Partner/Managing Director	\$ 600
Senior Associate	\$ 300	Valuation Partner/Managing Director	\$ 650
Associate	\$ 250	Valuation Director/Senior Manager	\$ 500

8. The majority of fees to be charged for audit services reflect a reduction of up to 57% from KPMG's normal and customary rates.

9. In the normal course of KPMG's business, its hourly rates are subject to periodic increase. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the United States Trustee.

10. KPMG also will seek reimbursement for reasonable and necessary costs and expenses incurred, including but not limited to meals, lodging, travel, photocopying, delivery service, postage, vendor charges, value added tax, reasonable and documented outside counsel legal fees and expenses, and other out-of-pocket costs and expenses incurred in providing professional services.

11. KPMG intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the orders of this Court. Such applications will include time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. For all services rendered on an hourly basis, KPMG will maintain detailed records in one-tenth hour increments.

12. KPMG's applications for compensation and expenses will be paid by the Debtors pursuant to the terms of the Agreements, in accordance with Bankruptcy Local Rule 2016-1 and any procedures established by the Court. KPMG has agreed to accept as compensation such sums as may be allowed by the Court and understands that interim and final fee awards are subject to approval by the Court.

13. KPMG has agreed to modify the Agreements during the course of these Chapter 11 Cases as set forth in the Proposed Order attached to the Application as Exhibit C.

14. On the Petition Date, the Debtors did not owe KPMG any unpaid fees or expenses. In connection with this Application, if it is determined that the Debtors did owe KPMG any unpaid fees or expenses for prepetition professional services, KPMG waives any amounts owed for such services rendered prior to the Petition Date.

15. According to KPMG's books and records, during the 90-day period prior to the Petition Date, KPMG received \$232,500 from the Debtors for professional services performed and expenses incurred, as follows:

Invoice Number	Invoice Date	Amount Billed	Date Invoice Paid	Amount Paid
8004770600	04/27/2023	\$80,000.00	05/05/2023	\$80,000.00

8004771174	04/27/2023	\$100,000.00	05/05/2023	\$100,000.00
8004796124	05/09/2023	\$17,500.00	05/19/2023	\$17,500.00
7000410084	06/21/2023	\$35,000.00	06/23/2023	\$35,000.00

16. Except as explained in paragraphs herein, (a) no commitments have been made or received by KPMG with respect to compensation or payment in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code; and (b) there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

Disinterestedness of Professionals

17. Based upon information supplied by the Debtors, KPMG searched the database described below to identify connections or relationships with the individuals and entities listed on **Schedule 1** attached hereto and incorporated herein.

18. KPMG's review identified current clients of any KPMG member firm, as well as former clients with engagements in the past three years and potential clients with engagements that have not yet been agreed. This engagement management system identifies not only the clients but other parties whose interests may be adverse to, in conflict with, or potentially negatively impacted by the engagement. Accordingly, the search can identify whether an engagement is adverse to the Debtors or relates to the bankruptcy estates.

19. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, KPMG sent an e-mail to any KPMG partners, principals or other professionals currently providing and/or expected to provide services to the Debtors pursuant to the Agreements, to determine if any such individuals or members of their immediate family (a) holds or controls any securities of the

Debtors, (b) is related or connected to any bankruptcy judge in the District of Delaware, any employee in the judges' offices, or any employee in the U.S. Trustee's office located in the District; or (c) is or was within two (2) years prior to the bankruptcy filing an officer, director or employee of the Debtors or any of their affiliates.

20. To the best of my knowledge, based on the searches discussed above, KPMG has determined that certain connections should be disclosed as follows:

- a. KPMG may provide or has provided services to the potential parties-in-interest, or their affiliates listed on Schedule 2. The connections listed on Schedule 2 involve only services that are unrelated to the Debtors or their estates.
- b. Law firms identified on Schedule 2, including Baker & Hostetler LLP, Latham & Watkins LLP, Nelson Mullins Riley & Scarborough LLP, and Seyfarth Shaw LLP have provided, currently provide and may in the future provide legal services to KPMG or KPMG professionals in matters unrelated to the Debtors or their estates, and/or KPMG has provided, currently provide and may in the future provide services to such firms or their clients in matters unrelated to the Debtors or their estates.
- c. Certain financial institutions or their respective affiliates, including J.P. Morgan Chase, listed on Schedule 2 (i) are lenders to KPMG and/or (ii) have financed a portion of the capital and/or capital loan requirements of various managing partners and principals, respectively, of KPMG.

21. KPMG is the United States member firm of the KPMG global network of independent member firms affiliated with KPMG International Limited ("KPMG

International”), a private English company limited by guarantee. KPMG International is an entity that is legally separate from each member. KPMG International and the member firms are not a global partnership, single firm, multinational corporation, joint venture, or in a principal or agent relationship or partnership with each other. The KPMG International member firm structure reflects the fact that the member firms are not affiliates, subsidiaries, or branch offices of each other or of a global parent. No member firm has any authority to obligate or bind KPMG International any of its related entities or any other member firm vis-à-vis third parties, nor does KPMG International or any of its related entities have any such authority to obligate or bind any member firm. KPMG does not share profits with the other KPMG member firms or with KPMG International.

22. KPMG International acts as the coordinating entity for the overall benefit of the KPMG member firms but does not provide professional services to clients. Professional services to clients are exclusively provided by member firms. KPMG member firms commit to conduct their operations in compliance with a common set of values, standards and service quality expectations. Partners and employees within those firms commit to act with integrity at all times. Each member firm takes responsibility for its management and the quality of its work.

23. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, KPMG International has a global conflict internal computer database containing actual and potential engagement activity of the member firms for at least the last three years. The client database was created to include engagements and prospective engagements of all member firms of the KPMG International network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, the “**Other KPMG Entities**”), and is maintained by the Global Business Operations Office funded by

KPMG International. KPMG International has given permission to a limited number of professionals located in the United States to use the system to identify potential conflicts and potentially adverse engagements, while additional professionals are able to use the system to identify connections. For the sake of clarity, the disclosures included herein identify connections with KPMG or any Other KPMG Entities (as explained below), and none of those connections involved an engagement which was adverse to the Debtors or their estates.

24. On an ongoing basis, KPMG will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, KPMG neither holds nor represents an interest adverse to the Debtors estates in accordance with section 327 of the Bankruptcy Code.

25. To the best of my knowledge, KPMG is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that, KPMG:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the date of filing of these Chapter 11 Cases, a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the Debtors estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

26. KPMG has in the past been retained by, and presently provides and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest and their

respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these Chapter 11 Cases. KPMG has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in these Chapter 11 Cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor, or any other party-in-interest. KPMG currently performs, has previously performed, or may have performed such services for the entities listed in **Schedule 2**, however, except as disclosed herein, such services, to the extent performed by KPMG, are unrelated to the Debtors or their Chapter 11 Cases.

27. To the best of my knowledge, except as set forth herein and in **Schedule 2**, (a) KPMG has no connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; (b) none of the KPMG partners and professionals working in these Chapter 11 Cases is a relative of or has any known connection with the U.S. Trustee of the District of Delaware or of any known employee in the office thereof, or any United States Bankruptcy Judge of the District of Delaware; and (c) none of the KPMG partners and professionals is or was within two years prior to the bankruptcy filing, an officer, director or employee of the Debtors or their non-debtor affiliates.

28. KPMG has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these Chapter 11 Cases.

29. Notwithstanding anything to the contrary herein, from time to time, KPMG may use the services of certain professionals from the Other KPMG Entities when necessary to the performance of its professional duties and services to the Debtors. The use of such professionals allows KPMG to maximize resources and minimize costs to the Debtors' estates. KPMG will pay

such Other KPMG Entities directly for the use of such professionals, and will include such amounts in its fee application at KPMG's cost without any mark-up or increase.⁶

30. In addition, from time to time, KPMG may use independent contractors, such as software providers. However, KPMG will not profit from the use of such persons. Notwithstanding any use of any Other KPMG Entities or independent contractors, KPMG shall remain fully and solely responsible for any liabilities and obligations in respect of its engagement and services to the Debtors in these Chapter 11 Cases.

31. Only KPMG is being retained in these matters. KPMG cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG's engagement by the Debtors. However, to the extent KPMG becomes aware of such engagement and believes such engagement may bear upon KPMG's engagement by the Debtors, KPMG will file a supplemental declaration with the Court.

32. If and when additional information becomes available with respect to any other connections or relationships which may exist between KPMG, foreign member firms of KPMG International, or their partners and professionals, and the Debtors, creditors, or any other parties in interest which may affect these Chapter 11 Cases, KPMG shall file a supplemental declaration describing such information with the Court.

33. This declaration is provided in accordance with sections 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Bankruptcy Rule 2014-1.

⁶ The hourly rates set forth above include the rates to be charged to KPMG by professionals from KPMG International member firms.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 27th day of July, 2023.

/s/ Scott Stelk

Scott Stelk
KPMG LLP
345 Park Avenue
New York, NY 10154-0102

SCHEDULE 1

LORDSTOWN MOTORS CORP., *et al*
PARTIES IN INTEREST

Debtor Entities

1. Lordstown Motors Corp. (DE)
2. Lordstown EV Corp. (DE)
3. Lordstown EV Sales LLC (DE)

Related/Former Names of Entities

1. DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
2. DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)
3. MIH EV Design, LLC

Directors and Officers

1. Adam Kroll
2. Angela Strand
3. Dale Spencer
4. Daniel Ninivaggi
5. David T. Hamamoto
6. Donna Bell
7. Edward T. Hightower
8. Jane Reiss
9. Joseph B. Anderson Jr.
10. Keith Feldman
11. Laura Soave
12. Melissa Leonard

Former Directors and Officers

1. Jane Ritson-Parsons
2. John LeFleur
3. John R. Whitcomb
4. Michael Gates
5. Mickey Kowitz
6. Martin Rucidlo
7. Rebecca Roof
8. Stephen S. Burns

9. Thomas V. Canepa

Senior Employees

1. Cheryl Johnson
2. Darren Post
3. Jill Coniglio-Kirk
4. Carter Driscoll
5. Michael Port
6. Raghu Aerabati
7. Waqar Hashim
8. Andrew Reyntjes

Top Unsecured Creditors

1. Amphenol Interconnect Products Corporation
2. AP Expert Group LLC
3. AT&T MOBILITY-CC
4. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
5. Bossard Inc.
6. CEVA Contract Logistics US Inc
7. Cognizant Mobility, Inc
8. Elaphe Propulsion Technologies LTD
9. Fiberdyne Research Pty Ltd
10. Filec Production SAS - Amphenol
11. Foxconn EV System LLC
12. Greatech Intergration (M) SDN.BHD.
13. Harco Manufacturing Group, LLC
14. HRB Industries Corp.
15. JVIS USA LLC
16. Laval Tool & Mould LTD.
17. Marelli North America Inc dba CalsonicKansel North America Inc
18. Meta Systems SpA
19. Nexteer Automotive Corporation
20. Pektron EV Limited
21. Proper Group Holdings LLC dba Proper Tooling LLC
22. Quality MetalCraft Inc.
23. SA Automotive LTD
24. Sharp Dimension Inc
25. St. Clair Technologies Inc.
26. Superior Cam Inc
27. Technology Solutions Anywhere LLC dba Readysoft

28. Teijin Automotive Technologies, Inc
29. The Timken Corporation
30. Three-Dimensional Services dba 3 Dimensional Services Group
31. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
32. Ventra Group Co. dba Flex-N-Gate Bradford
33. VIA Optronics LLC
34. Zetwerk Manufacturing USA, Inc.
35. ZF Passive Safety Systems US Inc.

Cash Management Banks

1. JP Morgan Asset Management
2. JP Morgan Chase Bank, N.A.
3. JP Morgan Institutional Investments Global Liquidity
4. JP Morgan Prime
5. JP Morgan Securities

Significant Lease and Contract Counterparties

1. 275 Hills Tech Ventures LLC
2. Aon (Bermuda) Ltd.
3. Aon Risk Services Central Inc.
4. Aon UK Limited
5. Arthur J. Gallagher Risk Management Services, Inc.
6. Applied Medical Resources Corporation
7. Cigna Health and Life Insurance Company
8. Elaphe Propulsion Technologies Ltd.
9. Foxconn EV Property Development LLC
10. Foxconn EV System LLC
11. GAC R&D Center Detroit, LLC
12. General Motors
13. GM EV Holdings LLC
14. Liberty Property and Asset Management
15. Michigan Strategic Fund
16. Paylocity Corporation
17. Principal Life Insurance Company
18. TenantBase, Inc.
19. TransAmerica Corporation
20. Willowgreen Building Group, LLC
21. Workhorse Group Inc.

Significant Vendors

1. A Say Inc dba Say Communications LLC
2. A.K.Stamping Company, Inc
3. ABSOLUTE ELECTRONICS INC
4. Akebono Brake Company
5. Amphenol Interconnect Products Corporation
6. Anchor Tool and Die Company dba Anchor Manufacturing Group, Inc.
7. Anderton Castings SAS
8. AP Expert Group LLC
9. Armada Toolworks LTD.
10. AT&T MOBILITY-CC
11. ATCO Industries, Inc.
12. Auto Motive Power Inc
13. Baker Hostetler
14. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
15. Bennie W Fowler, LLC
16. Bossard Inc.
17. Brikho & Kallabat, P.C. DBA Joseph Kallabat and Associates, PC
18. CEVA Contract Logistics US Inc
19. CEVA International, Inc
20. CITIC Dicastal Co., Ltd.
21. Cognizant Mobility, Inc
22. Cognizant Worldwide Limited
23. Complete Discovery Source, Inc (CDS)
24. Contour Hardening Inc.
25. Cox Automotive Mobility Solutions, Inc
26. Cox Automotive, Inc - Manheim
27. Custodial Building Services, Inc
28. DAG LTD, LLC
29. Detroit Engineered Products dba DEP
30. Duggan Manufacturing LLC
31. Elaphe Propulsion Technologies LTD
32. Fiberdyne Research Pty Ltd
33. Filec Production SAS - Amphenol
34. Foshan Aoya Electrical and Mechanical Co., Ltd.
35. Foxconn EV Property Development LLC
36. Foxconn EV System LLC
37. Greatech Intergration (M) SDN.BHD.
38. Harco Manufacturing Group, LLC
39. Haynes and Boone, LLP
40. HRB Industries Corp

41. HubSpot Inc
42. IEE S.A.
43. Infosys Limited
44. Jiangyin Haida Rubber and Plastic Co., Ltd. dba Haida
45. JVIS USA LLC
46. KPMG LLP
47. Lasky, LLC
48. Laval Tool & Mould LTD.
49. Logicalis, Inc.
50. Lumma Clean LLC
51. Mahle Behr USA Inc
52. Mainfreight, Inc - Canada
53. Mainfreight, Inc.
54. Marelli North America Inc dba CalsonicKansel North America Inc
55. Megatronix (Beijing) Technology Co., Ltd.
56. Meta Systems SpA
57. Miotti Srl
58. Mosaic Corporation
59. MSSC US INC.
60. New Eagle, LLC
61. Nexteer Automotive Corporation
62. OpenText Inc.
63. Payscale Inc
64. Pektron EV Limited
65. Pi Innovo LLC
66. Pierburg US LLC
67. Potter Anderson & Corron LLP
68. Principal Life Insurance Company
69. Proper Group Holdings LLC dba Proper Tooling LLC
70. Quality MetalCraft Inc.
71. Racar Engineering, LLC
72. Ready Logistics, LLC
73. Roush Industries, Inc.
74. RTL Systems, LLC
75. SA Automotive LTD
76. Schwab Industries, Inc.
77. SG Automotive d.o.o.
78. Sharp Dimension Inc
79. Sherpa Commercial Vehicles, LLC
80. Silverman Consulting, Inc
81. Simpson Thacher & Bartlett LLP
82. Socotec Advisory, LLC

83. St. Clair Technologies Inc.
84. Sullivan & Cromwell LLP
85. Superior Cam Inc
86. Sybridge Technologies Canada, Inc
87. Technology Solutions Anywhere LLC dba Readysoft
88. Teijin Automotive Technologies, Inc
89. TERIS - Phoenix LLC DBA TERIS
90. The Timken Corporation
91. Three-Dimensional Services dba 3 Dimensional Services Group
92. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
93. Transportation Research Center, Inc. dba TRC, Inc.
94. Triple Crown Consulting, LLC
95. TTI, INC dba Symmetry Electronics (a division of TTI, Inc,) and RFMW(a division of TTI, Inc.)
96. Ventra Group Co. dba Flex-N-Gate Bradford
97. VIA Optronics LLC
98. Victora Auto Private Limited
99. Zetwerk Manufacturing USA, Inc
100. ZF PASSIVE SAFETY SYSTEMS US INC.

Customers

1. Army Contracting Command - Detroit Arsenal (ACC-DTA)
2. City of Washington, D.C.
3. Greenstreet EV Inc.
4. JoeyB QB LLC
5. Pratt & Miller Engineering & Fabrication LLC
6. San Diego Unified Port District
7. Sherpa Commercial Vehicles LLC

Investors with over 5% Holdings

1. Foxconn (Far East) Limited
2. Foxconn EV Technology, Inc.
3. Foxconn Ventures Pte. Ltd.
4. Foxteq Holdings Inc.
5. Foxteq Integration Inc.
6. Hon Hai Precision Industry Co., Ltd.
7. Hon Hai Technology Group
8. PCE Paragon Solutions Kft.

Debtor Restructuring Professionals

1. Jefferies Group LLC

2. Kurtzman Carson Consultants, LLC
3. Richards Layton & Finger, P.A.
4. Silverman Consulting, Inc.
5. White & Case LLP

Ordinary Course Professionals & Professionals of Parties in Interest

1. Akin Gump Strauss Hauer & Feld LLP
2. Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
3. Baker & Hostetler LLP
4. Bernstein Litowitz Berger & Grossman, LLP
5. Bodman PLC
6. Climaco, Wilcox, Peca, Tarantino & Garofoli
7. Cohen Rosenthal & Kramer
8. Cooch and Taylor
9. Cummins Law
10. deLeeuw Law LLC
11. Dechert LLP
12. Deloitte & Touche LLP
13. Dentons US
14. Dittmer, Wagoner & Steele
15. Elfvin, Klingshirn, Royer & Torch, LLC
16. Employment Law Partners
17. Entwistle & Cappucci LLP
18. Ernst & Young U.S. LLP
19. Fisher and Phillips LLP
20. Foley & Lardner LLP
21. FTI Consulting, Inc.
22. Gladstein, Neandross & Associates
23. Hagens Berman Sobol Shapiro LLP
24. Haynes and Boone, LLP
25. Kaskela Law LLC
26. Kooperman Mentel Ferguson Yaross
27. KPMG LLP
28. Labaton Sucharow LLP
29. Latham & Watkins LLP
30. Law Office of Daniel R. Karon
31. Lasky, LLC
32. Lifshitz Law PLLC
33. Long Law, LLC
34. Mercer Capital Management, Inc.
35. Merriman Legando Williams & Klang

36. Murray, Murphy, Moul & Basil
37. Nelson Mullins Riley & Scarborough LLP
38. Paul Hastings LLP
39. Perantinides & Nolan
40. Perez & Morris
41. Phillips ADR Enterprises PC
42. Pomerantz LLP
43. Potter Anderson & Corroon LLP
44. Prospect Law LLP
45. Purcell & Lefkowitz LLP
46. Robbins Geller Rudman & Dowd
47. RSM US LLP
48. Saxena White
49. Schall Law
50. Schubert Jonckheer & Kolbe LLP
51. Seyfarth Shaw LLP
52. Shapiro Haber & Urmy LLP
53. Simpson Thacher & Bartlett LLP
54. Socotec Advisory, LLC
55. Strauss Troy
56. Sullivan & Cromwell LLP
57. The Brown Law Firm, P.C.
58. The Rosen Law Firm, P.A.
59. Winston & Strawn LLP
60. WIT Legal, LLC
61. Zoll & Kranz

Insurance Parties

1. Accredited Specialty Insurance Company
2. Allied World Specialty Insurance Company
3. Associated Industries Insurance Co., Inc
4. AXIS Insurance Company
5. Berkley Insurance Company
6. CFC Underwriting / Lloyds
7. Continental Casualty Company
8. Endurance Assurance Corporation
9. Fair American Insurance & Reinsurance Co
10. Gemini Insurance Company
11. General Star Indemnity Company
12. Hudson Insurance Company
13. Ironshore Specialty Insurance Company

14. Magna Carta Insurance Ltd. / Lloyds
15. National Union Fire Ins Co of Pittsburgh, PA
16. RSUI Indemnity Company
17. RT Specialty Insurance Services, LLC
18. Samsung Fire & Marine Ins Co Ltd (US Br)
19. SiriusPoint Bermuda Insurance Company
20. The Cincinnati Indemnity Company
21. The Cincinnati Insurance Company
22. Underwriters At Lloyds London
23. Westfield Specialty Insurance Comp
24. XL Specialty Insurance Company

Utilities

1. AT&T Business Direct
2. AT&T MOBILITY-CC
3. Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
4. Cox Communications California LLC dba Cox Business
5. CR&R Environmental Services
6. Detroit Disposal & Recycling
7. Irvine Ranch Water District
8. Sonitrol Orange County
9. Southern California Edison
10. Southern California Gas Company dba The Gas Company; So Cal Gas

Taxing and Regulatory Authorities

1. California Franchise Tax Board
2. California Department of Tax and Fee Administration
3. California State Board of Equalization
4. Committee on Foreign Investment in the United States
5. Delaware Secretary of State
6. Delaware State Treasury
7. Delaware Tax Authority
8. Internal Revenue Service
9. Michigan Department of Treasury
10. National Highway Traffic Safety Administration
11. Ohio Bureau of Workers' Compensation
12. Ohio Department of Taxation
13. Orange County Property Taxes
14. Pipeline and Hazardous Materials Safety Administration
15. Securities and Exchange Commission
16. U.S. Department of Justice

17. U.S. Patent and Trademark Office
18. Village of Lordstown, OH Income Tax Department

Litigation Parties

1. Alicia Kelley
2. An Thai
3. Andrew C. Richardson
4. Angela Strand Boydston
5. Ashith Pabbathi
6. Atri Amin
7. Bei Qin
8. Benjamin Herbert
9. Caimin Flannery
10. Carole Cooper
11. Christopher Kim
12. Chuan D. Vo
13. Claude L. Patterson
14. Dale G. Spencer
15. Dan Zhihong Huang
16. Daniel J. Cohen
17. Daniel Tavares
18. Dari Tehrani
19. Darren Post
20. David M. Cohen
21. David T. Hamamoto
22. Ed Lomont
23. Eskander Tehrani
24. Ethan Fingerer
25. Evaristo Sarabia
26. FNY Managed Accounts LLC
27. George Troicky
28. Globestar Systems Inc.
29. Gurpreet Singh
30. Herbert Stotler
31. Hong Xin Huan (a/k/a George Huan)
32. Jane Reiss
33. Janelle Jackson
34. Jesse Brury
35. John H. Jenkins
36. John LeFleur
37. John Vo

38. Joshua Betof
39. Judith A. Hannaway
40. Julio C. Rodriguez
41. Karma Automotive LLC
42. Keith A. Feldman
43. Kenneth Davenport
44. Kevin Levent
45. Kin San Chan
46. M.R.S. Leasing Corporation LTD
47. Mario Guerrero
48. Mark A. Walsh
49. Martin J. Rucidlo
50. Matthew Rico
51. Michael Fabian
52. Michael D. Gates
53. Mickey W. Kowitz
54. Mohammed Chowdhury
55. Phil Richard Schmidt
56. Pnina Cohen
57. Punak Engineering, Inc.
58. Randy Slipher
59. Raymond Romano
60. Robert Miller
61. Robert Palumbo
62. Roger J. Durre
63. Shane Brown
64. Simha Cohen
65. Stephen Punak
66. Stephen S. Burns
67. Steven R. Hash
68. Steven Terry
69. Sulayman Zuod
70. DiamondPeak Sponsor LLC
71. Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entities)

Lien Holders

1. Competition Engineering, Inc.
2. Foxconn EV Technology, Inc.
3. Hewlett-Packard Financial Services Company

4. Peterson Jig and Fixture, Inc.
5. Precision Jig and Fixture
6. Proper Tooling, LLC & Proper Group International, LLC

Office of the United States Trustee (Wilmington, DE)

1. Andrew Vara
2. Benjamin Hackman
3. Christine Green
4. Denis Cooke
5. Diane Giordano
6. Dion Wynn
7. Edith A. Serrano
8. Hannah M. McCollum
9. Holly Dice
10. James R. O'Malley
11. Jane Leamy
12. Joseph Cudia
13. Joseph McMahon
14. Juliet Sarkessian
15. Karen Starr
16. Lauren Attix
17. Linda Casey
18. Linda Richenderfer
19. Michael Panacio
20. Nyanquoi Jones
21. Richard Schepacarter
22. Rosa Sierra-Fox
23. Shakima L. Dortch
24. Timothy J. Fox, Jr.

United States Bankruptcy Judges in the District of Delaware

1. Ashley M. Chan
2. Brendan L. Shannon
3. Craig T. Goldblatt
4. John T. Dorsey
5. Karen B. Owens
6. Kate Stickle
7. Laurie S. Silverstein
8. Mary F. Walrath
9. Thomas M. Horan

Other Parties in Interest

1. Softbank
2. Blackrock Institutional Trust Company, N.A.
3. Blackrock

SCHEDULE 2

**LORDSTOWN MOTORS CORP., *et al*
KPMG CONNECTIONS**

Debtor Entities

1. Lordstown Motors Corp. (DE)
2. Lordstown EV Corp. (DE)
3. Lordstown EV Sales LLC (DE)

Related/Former Names of Entities

1. DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
2. DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)
3. MIH EV Design, LLC

Directors and Officers

1. Adam Kroll
2. Angela Strand
3. Dale Spencer
4. Daniel Ninivaggi
5. David T. Hamamoto
6. Donna Bell
7. Edward T. Hightower
8. Jane Reiss
9. Joseph B. Anderson Jr.
10. Keith Feldman
11. Laura Soave
12. Melissa Leonard

Former Directors and Officers

1. Jane Ritson-Parsons
2. John LeFleur
4. Michael Gates
5. Mickey Kowitz
6. Martin Rucidlo
7. Rebecca Roof
8. Stephen S. Burns
9. Thomas V. Canepa

Senior Employees

3. Jill Coniglio-Kirk
5. Michael Port
8. Andrew Reyntjes

Top Unsecured Creditors

1. Amphenol Interconnect Products Corporation
3. AT&T MOBILITY-CC
5. Bossard Inc.
6. CEVA Contract Logistics US Inc
7. Cognizant Mobility, Inc
10. Filec Production SAS - Amphenol
11. Foxconn EV System LLC
17. Marelli North America Inc dba CalsonicKansel North America Inc
18. Meta Systems SpA
19. Nexteer Automotive Corporation
20. Pektron EV Limited
21. Proper Group Holdings LLC dba Proper Tooling LLC
23. SA Automotive LTD
25. St. Clair Technologies Inc.
28. Teijin Automotive Technologies, Inc
29. The Timken Corporation
31. Thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
32. Ventra Group Co. dba Flex-N-Gate Bradford
33. VIA Optronics LLC
34. Zetwerk Manufacturing USA, Inc.
35. ZF Passive Safety Systems US Inc.

Cash Management Banks

1. JP Morgan Asset Management
2. JP Morgan Chase Bank, N.A.
3. JP Morgan Institutional Investments Global Liquidity
4. JP Morgan Prime
5. JP Morgan Securities

Significant Lease and Contract Counterparties

2. Aon (Bermuda) Ltd.

3. Aon Risk Services Central Inc.
4. Aon UK Limited
5. Arthur J. Gallagher Risk Management Services, Inc.
6. Applied Medical Resources Corporation
7. Cigna Health and Life Insurance Company
9. Foxconn EV Property Development LLC
10. Foxconn EV System LLC
11. GAC R&D Center Detroit, LLC
12. General Motors
13. GM EV Holdings LLC
15. Michigan Strategic Fund
16. Paylocity Corporation
17. Principal Life Insurance Company
19. TransAmerica Corporation
21. Workhorse Group Inc.

Significant Vendors

1. A Say Inc dba Say Communications LLC
2. A.K.Stamping Company, Inc
4. Akebono Brake Company
5. Amphenol Interconnect Products Corporation
7. Anderton Castings SAS
9. Armada Toolworks LTD.
10. AT&T MOBILITY-CC
11. ATCO Industries, Inc.
13. Baker Hostetler
16. Bossard Inc.
18. CEVA Contract Logistics US Inc
19. CEVA International, Inc
20. CITIC Dicastal Co., Ltd.
21. Cognizant Mobility, Inc
22. Cognizant Worldwide Limited
23. Complete Discovery Source, Inc (CDS)
25. Cox Automotive Mobility Solutions, Inc
26. Cox Automotive, Inc - Manheim
29. Detroit Engineered Products dba DEP
33. Filec Production SAS - Amphenol
35. Foxconn EV Property Development LLC
36. Foxconn EV System LLC
39. Haynes and Boone, LLP
41. HubSpot Inc

42. IEE S.A.
43. Infosys Limited
49. Logicalis, Inc.
51. Mahle Behr USA Inc
52. Mainfreight, Inc - Canada
53. Mainfreight, Inc.
54. Marelli North America Inc dba CalsonicKansel North America Inc
56. Meta Systems SpA
58. Mosaic Corporation
60. New Eagle, LLC
61. Nexteer Automotive Corporation
62. OpenText Inc.
63. Payscale Inc
64. Pektron EV Limited
66. Pierburg US LLC
67. Potter Anderson & Corron LLP
68. Principal Life Insurance Company
69. Proper Group Holdings LLC dba Proper Tooling LLC
72. Ready Logistics, LLC
75. SA Automotive LTD
76. Schwab Industries, Inc.
77. SG Automotive d.o.o.
81. Simpson Thacher & Bartlett LLP
82. Socotec Advisory, LLC
83. St. Clair Technologies Inc.
84. Sullivan & Cromwell LLP
86. Sybridge Technologies Canada, Inc
88. Teijin Automotive Technologies, Inc
89. TERIS - Phoenix LLC DBA TERIS
90. The Timken Corporation
92. Thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or Thyssenkrupp Steel Services
93. Transportation Research Center, Inc. dba TRC, Inc.
95. TTI, INC dba Symmetry Electronics (a division of TTI, Inc,) and RFMW(a division of TTI, Inc.)
96. Ventra Group Co. dba Flex-N-Gate Bradford
97. VIA Optronics LLC
98. Victora Auto Private Limited
99. Zetwerk Manufacturing USA, Inc
100. ZF PASSIVE SAFETY SYSTEMS US INC.

Customers

2. City of Washington, D.C.
5. Pratt & Miller Engineering & Fabrication LLC
6. San Diego Unified Port District

Investors with over 5% Holdings

1. Foxconn (Far East) Limited
2. Foxconn EV Technology, Inc.
3. Foxconn Ventures Pte. Ltd.
4. Foxtek Holdings Inc.
5. Foxtek Integration Inc.
6. Hon Hai Precision Industry Co., Ltd.
7. Hon Hai Technology Group
8. PCE Paragon Solutions Kft.

Debtor Restructuring Professionals

1. Jefferies Group LLC
2. Kurtzman Carson Consultants, LLC
3. Richards Layton & Finger, P.A.
5. White & Case LLP

Ordinary Course Professionals & Professionals of Parties in Interest

1. Akin Gump Strauss Hauer & Feld LLP
2. Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
3. Baker & Hostetler LLP
4. Bernstein Litowitz Berger & Grossman, LLP
5. Bodman PLC
7. Cohen Rosenthal & Kramer
8. Cooch and Taylor
11. Dechert LLP
12. Deloitte & Touche LLP
13. Dentons US
17. Entwistle & Cappucci LLP
18. Ernst & Young U.S. LLP
19. Fisher and Phillips LLP
20. Foley & Lardner LLP
21. FTI Consulting, Inc.
22. Gladstein, Neandross & Associates
23. Hagens Berman Sobol Shapiro LLP
24. Haynes and Boone, LLP

28. Labaton Sucharow LLP
29. Latham & Watkins LLP
36. Murray, Murphy, Moul & Basil
37. Nelson Mullins Riley & Scarborough LLP
38. Paul Hastings LLP
40. Perez & Morris
42. Pomerantz LLP
43. Potter Anderson & Corroon LLP
44. Prospect Law LLP
45. Purcell & Lefkowitz LLP
46. Robbins Geller Rudman & Dowd
47. RSM US LLP
48. Saxena White
51. Seyfarth Shaw LLP
52. Shapiro Haber & Urmy LLP
53. Simpson Thacher & Bartlett LLP
54. Socotec Advisory, LLC
56. Sullivan & Cromwell LLP
57. The Brown Law Firm, P.C.
58. The Rosen Law Firm, P.A.
59. Winston & Strawn LLP

Insurance Parties

1. Accredited Specialty Insurance Company
2. Allied World Specialty Insurance Company
3. Associated Industries Insurance Co., Inc
4. AXIS Insurance Company
5. Berkley Insurance Company
6. CFC Underwriting / Lloyds
7. Continental Casualty Company
8. Endurance Assurance Corporation
9. Fair American Insurance & Reinsurance Co
10. Gemini Insurance Company
11. General Star Indemnity Company
12. Hudson Insurance Company
13. Ironshore Specialty Insurance Company
14. Magna Carta Insurance Ltd. / Lloyds
15. National Union Fire Ins Co of Pittsburgh, PA
16. RSUI Indemnity Company
17. RT Specialty Insurance Services, LLC
18. Samsung Fire & Marine Ins Co Ltd (US Br)

19. SiriusPoint Bermuda Insurance Company
20. The Cincinnati Indemnity Company
21. The Cincinnati Insurance Company
22. Underwriters At Lloyds London
23. Westfield Specialty Insurance Comp
24. XL Specialty Insurance Company

Utilities

1. AT&T Business Direct
2. AT&T MOBILITY-CC
3. Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
4. Cox Communications California LLC dba Cox Business
7. Irvine Ranch Water District
9. Southern California Edison
10. Southern California Gas Company dba The Gas Company; So Cal Gas

Taxing and Regulatory Authorities

1. California Franchise Tax Board
2. California Department of Tax and Fee Administration
3. California State Board of Equalization
4. Committee on Foreign Investment in the United States
5. Delaware Secretary of State
6. Delaware State Treasury
7. Delaware Tax Authority
8. Internal Revenue Service
9. Michigan Department of Treasury
10. National Highway Traffic Safety Administration
11. Ohio Bureau of Workers' Compensation
12. Ohio Department of Taxation
13. Orange County Property Taxes
14. Pipeline and Hazardous Materials Safety Administration
15. Securities and Exchange Commission
16. U.S. Department of Justice
17. U.S. Patent and Trademark Office

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14. Dale G. Spencer

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20. David M. Cohen
21. David T. Hamamoto
29. Gurpreet Singh
32. Jane Reiss
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40. Julio C. Rodriguez
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45. Kin San Chan
48. Mark A. Walsh
49. Martin J. Rucidlo
52. Michael D. Gates
53. Mickey W. Kowitz
54. Mohammed Chowdhury
55. Phil Richard Schmidt
60. Robert Miller
63. Shane Brown
66. Stephen S. Burns
67. Steven R. Hash
68. Steven Terry
71. Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entities)

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3. Hewlett-Packard Financial Services Company
4. Peterson Jig and Fixture, Inc.
6. Proper Tooling, LLC & Proper Group International, LLC

Office of the United States Trustee (Wilmington, DE)

No KPMG Connections

United States Bankruptcy Judges in the District of Delaware

No KPMG Connections

Other Parties in Interest

1. Softbank

2. Blackrock Institutional Trust Company, N.A.
3. Blackrock